

Patterns of Taxation in Eighteenth-Century Ireland

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*Cíos rí, cíos tire, cíos cléire,
 cíos sróna, cíos tóna, cíos téite,
 airgead ceann igceanngach féile,
 airgead teallaigh is bealaigh do réiteach*
 King's tax, land tax and clerical tax,
 a nose tax, an arse tax and a heating tax,
 a poll tax at the end of each gale,
 hearth money and money for repairing roads¹

This verse composed as part of a poem written in Irish in 1697 offers a striking contemporary commentary on the impact of taxation in Ireland in the decade after the 1688–91 Williamite-Jacobite War. The poet, one Seán Ó'Gadhra, describes the variety of taxes imposed by national, local, and clerical authorities while adding in some further fantastical imposts to convey his sense of the cumulative impact of these assessments. Obviously there was no *cíos sróna*, let alone a *cíos tóna*, but the implication here is that the number and variety of taxes was increasing and merited commentary in a poem which more generally offered a damning indictment of the Williamite state in Ireland and the nascent Protestant Ascendancy which controlled it. Such commentaries on taxation in the Irish language sources are rare making this an especially valuable source, revealing as it does some insight into popular attitudes to taxation, attitudes that were rarely verbalised in the surviving documentation. Instead historians have been largely obliged to infer popular attitudes to taxation from instances of illicit distillation, protest, riot, or smuggling.² More broadly these lines raise a number of useful questions for the historian. What taxes were levied on the Irish population in this period and by whom? How was the burden of taxation spread across society and how did popular resistance shape the distribution and typologies of Irish taxation? This chapter seeks to address these subjects through an analysis of

the patterns of Irish taxation in the period from the Williamite wars to the Act of Union. It is concerned with ascertaining what was the burden of taxation in eighteenth-century Ireland, how was it borne, by whom, and where. Finally this analysis of the political economy of Irish taxation and the geographies of fiscal extraction is situated, throughout the chapter, within a comparative context looking at both England and Scotland.³

The Components of Irish Taxation

Structurally, Irish taxation superficially resembled the contemporary English and Scottish models. All had their origins in the fiscal politics of the Cromwellian era and the subsequent adaptation and expansion of Commonwealth innovations by the Restoration regimes in Dublin, London, and Edinburgh in the early 1660s.⁴ There were three main components of Irish taxation: customs duties, excise duties, and property taxes in the form of hearth money and quit rents—charges on estates formerly forfeited to the Crown during the turbulent sixteenth and seventeenth centuries. As Ó’Gadhra’s poem reminds us there were other elements within the Irish taxation landscape in this period, most notably tithes paid to the Anglican clergy, and charges levied at county and parish level. Each of these categories of taxation caused significant friction at local level. Tithes payable to the minority but established Church of Ireland were a grievance for Presbyterians and Catholics alike and they played a significant role in fuelling agrarian disorder from the 1760s through to the 1830s.⁵ County cess—‘money for repairing roads’—and the increasing demands of county grand juries in south Ulster in the 1760s, meanwhile, contributed to the Hearts of Oak and Steel Boy protests of the late 1760s and 1770s.⁶ Like English turnpike riots they are both part of the wider politics of taxation and also distinct phenomena and have thus been left out of the analysis that follows.⁷

Returning to the key components of national taxation—customs, excise, and property taxes—Figure 4.1 presents their relative weighting across the period under discussion in visual form while Table 4.8 (see appendix) provides figures for each category of taxation at decennial intervals from 1695 through to 1795. By 1795 the structure of Irish taxation had changed significantly thanks to the passage of the 1793 Consolidated Fund Act, which heavily revised the Restoration legislation by ending the division between hereditary and additional duties, making comparisons with earlier periods trickier.⁸

Figure 4.1: The Main Components of Taxation, 1695–1795 (%)⁹

[Place Figure 4.1 about here]

Two immediate conclusions can be drawn from this data. Firstly, tax revenues grew significantly over the course of the eighteenth century even if total revenues still paled in comparison to those collected in Britain.¹⁰ Secondly, as with contemporary England customs and excise duties together comprised the greatest proportion of government income but in Ireland their relative weightings were inverted, i.e. customs revenues were much more important than their excise counterparts. This is a crucial point that we will come back to, but before doing so it is worth pointing out the other key difference between English and Irish taxation in this period. In Ireland there was no land tax. There was a brief experiment with a poll tax in the 1690s, referred to in the verse quoted above, and a land-based subsidy tax, which together yielded £290,844 over five years before being abandoned in favour of increased taxation on foreign trade.¹¹ Opposition Irish politicians occasionally raised the spectre of a land tax but no serious attempt was made to tax Irish landowners along the same lines as their British counterparts, where the land tax at its peak contributed between a quarter and a third of total English revenues (the proportions were much less in Scotland and Wales).¹² Instead the hearth tax, a one-shilling tax on every fireplace, though

abolished in England and Wales in 1689, was retained in Ireland and was not reformed until the 1790s.¹³ The difficulties faced by the Revenue Commissioners when they tried to increase hearth money receipts in line with expanding population numbers also point to the potential difficulties any attempt to introduce a land tax on the English model might have posed. Together with the revenues from quit rents charged on properties formerly confiscated by the crown the hearth tax provided a steady if unspectacular income stream for the Irish government.

Much more important, however, were receipts from customs and excise duties and it is to them that we must turn to explain the patterns of growth in Irish revenue in this period. Indirect taxes in the form of customs and excise played a central role in the rise of the English fiscal state in the seventeenth and eighteenth centuries. Historians, such as John Brewer and Patrick O'Brien amongst others, have identified how increased parliamentary control of taxation, combined with greater efficiencies in the bureaucratic framework that governed and collected new taxes, played an essential role in fostering the English 'financial revolution' and the creation of the eighteenth-century 'fiscal-military state'.¹⁴ In particular, Brewer has demonstrated how the excise was the dynamo that drove the fiscal military state. Recent work by Julian Hoppit has modified Brewer's view of the excise somewhat and suggested, *inter alia*, that the traditional view of the English customs system as the inferior bureaucracy needs to be revisited.¹⁵ Nevertheless, the fiscal-military state model remains influential and has been effectively extended to Ireland, albeit in modified format.¹⁶

Figure 4.1 shows how from the beginning of the eighteenth century customs revenues charged on foreign trade (including the impost known as import excise) were the single most significant component of Irish government income. The gap between customs and excise revenues continued to widen apart from a brief blip in the 1740s (possibly a function of wartime

conditions) even as excise revenues started to increase from the 1770s onwards.¹⁷ Two questions arise. Why did the Irish excise not follow the English model, and what role did political decision making play in shaping the distinctive pattern of Irish taxation? Firstly, Ireland's economic and demographic structure mattered. The Irish economy did not experience structural change in the way that the early modern English economy made the precocious transition from one dominated by agrarian production to one increasingly dominated by manufacturing and commerce. The Irish economy continued to be dominated by agriculture right through the eighteenth and nineteenth centuries. Indeed, it is arguable that the increased industrialisation of the English/British economy and the consequent need for imported Irish foodstuffs to fuel this great transformation ensured Ireland did not experience structural change along the lines witnessed in its larger and much more powerful neighbour. There was consequently much less growth in Ireland in the numbers of excisable goods until the 1790s. This mattered in terms of taxation both because English real incomes rose, increasing consumer purchasing power there, and because the production of excisable goods rose to meet this consumer demand.¹⁸ As Table 4.1 demonstrates, only in the 1790s following significant changes in the Irish tax code did excise per capita see any real gains.

Table 4.1: Excise Revenues and Per Capita Change, 1695–1795¹⁹

[Place Table 4.1 about here]

Population growth can therefore be discounted as the key factor in explaining the late eighteenth-century rise in excise revenues. To be sure, it played a role but other factors were more significant. Chief amongst these was the role of politics, what we might call the political economy of taxation.

The basic structures of Irish taxation were codified in the Restoration customs and excise legislation of 1662 and 1663, which laid out what duties were paid on what goods.²⁰ The produce of these duties, together with hearth money, quit rents, and a succession of smaller charges, some of which were medieval in origin, made up what was known as the hereditary revenue. Following the 1688–91 Revolution and the increased spending demands placed on the Irish administration new sources of revenue needed to be found and this in turn, as in England, revitalised the power of Parliament, helping it make the transition from being an event to becoming an institution.²¹ The great bulk of this new expenditure came in the form of Ireland’s contribution to the British fiscal-military state—the maintenance of a 12,000 strong standing army on the separate Irish establishment. This greatly increased expenditure needed new revenues which successive Irish Parliaments were happy to provide in return for the ‘sole right’ to introduce financial legislation into the Irish House of Commons.²² MPs also of course benefitted from the security provided for the minority Protestant Ascendancy by the troops stationed in Ireland as well as from the ancillary economic advantages they brought with them in terms of contracts for building, maintaining, and supplying a country-wide network of barracks.²³ The hereditary revenues granted under the Restoration customs and excise legislation were insufficient to support this ‘army for empire’ leading to the rise of parliamentary sanctioned additional taxation from 1695 onwards.

Table 4.2: Parliamentary Taxation, 1695–1795 (%)²⁴

[Place Table 4.2 about here]

As Table 4.2 makes clear these additional duties voted by Irish MPs made up almost a quarter of Irish revenues by the beginning of the 1730s, and by the beginning of the American War hereditary revenues made up only two-thirds of Irish government income, a proportion that

would fall dramatically by the end of the century. Over time some of these additional revenues were appropriated for specific purposes, with the taxes on wine, silk, vinegar, hops, china, and japanned or lacquered earthenware from 1731 onwards allocated towards the maintenance of the Irish national debt, itself first established with an unsecured £50,000 loan from the Irish Protestant public in 1716.²⁵

These additional revenues were made up exclusively from new or supplementary customs and excise duties. Unsurprisingly given what we know about the structure of Irish taxation nearly all of these additional duties, at least for the first three-quarters of the eighteenth century came from the customs side, with new levies introduced on a whole host of consumer goods and luxuries. Additional excise duties were placed on alcohol and on the sale of tobacco but otherwise domestic producers were left untouched. The logic for imposing additional duties on the customs side was obvious enough. It was much easier, though far from straightforward, to collect duties at the port of entry than at the point of production. Also increased inland taxation was likely to lead to increased resistance and therefore increases in the cost of collection, costs that were already greater in Ireland because of the rural character of Irish society. The tax dividends produced by an increasingly urbanised society in England were not witnessed across the Irish Sea outside the larger port towns. Even without significant additional excise duties numbers of incidences of ‘riot and rescue’ directed at excise officers increased from the 1720s onwards.²⁶ By mid-century it was acknowledged that it was impossible to counteract illegal distillers and brewers without military support.²⁷

Eventually circumstances dictated a change in policy. It is clear from a variety of sources that politicians and senior revenue officials were by the 1760s increasingly frustrated with the lack of any sustained growth in excise revenues.²⁸ The expansion in the numbers employed in the

revenue bureaucracy—which had seen total numbers double between the 1730s and the 1760s—had failed to yield significant gains in government income. At the same time there was increased pressure on the Irish Exchequer to provide greater financial resources to meet the demands of the imperial fiscal-military state in the aftermath of the Seven Years War, most obviously through supporting greater numbers of troops on the Irish military establishment.²⁹ New solutions needed to be found.

Chief amongst them was legislation. As a result, the 1770s and especially the 1780s saw a shift in the political economy of Irish taxation. Lawmakers in Parliament turned to alcohol—long established as the key component in excise taxation—and sought new ways to raise taxes from its production. Firstly, new legislation was introduced in 1779 to regulate the minimum size of stills, the intended effect of which was to reduce the number of small producers. In reality this led to increased instances of illicit distillation and therefore increased conflict between excise officers and the army on one side and illegal producers on the other.³⁰ In Strabane in west Ulster, for instance, it was noted that ‘not near so much malt is distilled in this town as used to be, not the 5th part of it, owing to the strictness of the excise officers’, while at the same time other evidence shows this area continued to be, and indeed increasingly became, known for its illicit producers.³¹ Secondly, and more significantly in terms of its contribution to revenue, was the introduction of a malt tax in Ireland in 1785, almost ninety years after its institution in England and sixty years after its controversial introduction in Scotland. This immediately yielded revenues of about £120,000 per annum, mostly from the grain producing districts in the eastern part of the country. The malt tax legislation offered incentives to larger producers in the form of tax rebates, increasing its acceptance amongst the propertied grain interests.³²

Such legislative efforts combined with the expansion of the scope of additional parliamentary excise duties and the growth of regulation, through the licensing of an increasing range of producers, of the production of excisable goods. Up until 1763 only alcohol and tobacco retailers were issued licenses. In that year cider licenses were first issued with special spirits licenses following in the same decade. By the mid-1780s licenses were issued to grocers, chandlers, and coffee house owners, while a decade later over thirty industries were licensed, adding further revenue—some £12,000 per annum in the 1780s—to the state’s coffers. All of this points to a shift in tax policy in this period, and arguably a more interventionist regulatory state.³³ It also points to the increased ‘torrent of legislation’ passed by the Irish Parliament in the years after the granting of legislative independence in 1782. In the period 1781–1800 1,125 acts were passed by the Irish Parliament, three more than had been passed in the period 1692–1781.³⁴ This increased parliamentary activity, which also included annual parliaments from 1782 onwards, is further illustrated in Figure 4.2, which shows the growth in revenue raised by additional taxation in the period 1765–98.

Figure 4.2: 1782 and All That: Revenue Raised by Acts of Parliament, 1765–98

[Place Figure 4.2 about here]

What is striking here is the growth in additional revenue after 1782, suggesting that historiographical assessments of the economic impact of ‘Grattan’s Parliament’ may need to need to be revisited.³⁵ Certainly the increased regularity of Parliament, which now met every year rather than biennially, and the consequent increase in its legislative output, led to greater attention being paid to issues of taxation.³⁶ This was linked to the simultaneous increase in the ways in which Parliament sought to intervene in the management of the domestic economy through the use of bounties and other forms of parliamentary appropriation.³⁷ These forms of

parliamentary intervention in the domestic economy have often been criticised as ineffective or as mere patronage but should instead be seen as evidence of an increasingly interventionist state, and one which in a comparative British context stood out in terms of the volume and type of activity—the Irish state was exceptionally interventionist.³⁸ Such issues of expenditure, however, lie largely outside the scope of this chapter. Instead what is important here is that at national level by the last quarter of the eighteenth century excise revenues, while rising, were still firmly in second place compared to the contribution made by taxes on foreign trade, notably customs duties. To explore further the changing patterns of customs collection we need to turn from the national to the regional to explore the shifting geographies of Irish taxation in this period.

The Geography of Irish Taxation

Existing analyses of Irish taxation have largely been concerned with national aggregate figures. Much of the accessible existing data was predominantly collected and presented on a national scale. Some regional disaggregation is possible as Dickson et al. demonstrated long ago with regards to the hearth tax.³⁹ It is possible to drill down to port level data for customs revenue with relative ease thanks to the survival of detailed figures in the CUST 15 series of Irish trade figures, though few scholars have paid much attention to this aspect of this otherwise well utilised archival series.⁴⁰ The excise has, however, proved more problematic since no consistent series of data organised on a district-by-district basis survives. This is perhaps not surprising since the customs and excise bureaucracies were combined together under the joint management of the Revenue Commissioners (apart from a brief interlude in the early 1770s) and many collection districts combined the collection of both types of taxation.⁴¹ There was also no long-run equivalent of the series of external trade statistics capturing domestic output. The analysis in the next section therefore draws on a fragmentary record pieced together from a number of

surviving observations. In this regard the Irish situation is no different to the analysis conducted by Hoppit with respect to Britain and the findings, as shall become clear, are still revealing in terms of the burden of Irish taxation in this period.⁴² More generally a regional approach allows us to test further the impact of the Irish fiscal state both spatially and chronologically.

Having established that customs revenues made up the largest component of Irish income it is imperative to outline where these revenues were collected and how, and if, their spatial footprint changed over time. The Irish Revenue Board made up of seven commissioners (officially five of whom were Excise Commissioners while all seven were Customs Commissioners) oversaw the collection of Irish taxation following the instigation of direct management in 1682 (see James Guilfoyle's chapter in this volume). The commissioners attending at daily meetings of the board at Dublin's Custom House (in practice usually only the Irish-born representatives on the board were in attendance) were responsible for a countrywide bureaucracy, which stretched across the kingdom. Stretched is the operative word, officials along the west coast whether employed in the customs or excise divisions often had unfeasibly large areas or 'walks' to patrol, while there were much greater concentrations of preventative officers employed in the major ports and urban areas.⁴³ For the purposes of tax collection the country was divided into thirty-seven districts, each of which was managed by a collector. All twenty-five coastal districts combined the collection of excise and customs duties with all the inland districts responsible solely for collecting excise duties (there was a separate hearth money establishment). Finally, customs duties could only be collected at specific ports, which ranged in size from the tiny ports of Dingle and Newport on the west coast to the major transoceanic ports of Dublin, Cork, and Belfast. There were only very limited changes to the list of official ports of entry in the eighteenth century with Newport, County Mayo, Clare, County Clare, Newry, and Ballyrain in

County Donegal the only additions. Of these Newry in County Down, established as an official port in 1758, was the only one to alter significantly existing patterns of trade, taking as it did some of the existing trade from the neighbouring ports of Strangford and Dundalk.⁴⁴ By the end of the century it was the sixth largest port on the island.

The majority of Irish trade was concentrated in a select number of ports and by the middle of the century over 90 per cent of legal trade passed through just six ports. Many of the remaining ports collected very little revenue with ten ports never collecting more than £2,000 per annum, and a further eight never reaching £10,000 per annum in the period surveyed. Indeed, John Beresford, the Chief Commissioner of the Revenue, claimed in 1783 that nineteen Irish ports did not cover their costs.⁴⁵ The proportion of national customs revenue collected in the remaining seven ports (each of which collected at least 3 per cent of the national total in 1798) is shown in Table 4.3.

Table 4.3: Gross Revenues of Seven Largest Ports, 1698–1798, Rank Order 1798

(% of Total Customs Revenue)⁴⁶

[Place Table 4.3 about here]

A number of striking conclusions can be immediately drawn from this data. Unsurprisingly Dublin emerges as the most significant port in the country. It was both the commercial and administrative capital and the volume of trade entering it reflected this. In particular Dublin was especially important in terms of Anglo-Irish trade, the trade in foreign luxuries (much of which came through London thanks to the Navigation Acts) and the wine trade with France.⁴⁷ However, when examined in a comparative context Dublin's position at the top of this table looks less striking than at first sight. London, for instance, generated a greater proportion of British customs receipts, something partly of course explained by its status as the only legal port of entry

for East India Company goods arriving from Asia, thus all tea arriving in Britain and Ireland for example had to be legally landed there first.⁴⁸ John Foster, the most commercially informed of the domestic Irish political leadership, grasped the value of this to national revenues and he actively, even obsessively, sought permission for even one East India Company ship to land first at Dublin in the early 1790s. Foster's pursuit of his 'hobby' came to nothing but it is revealing of the ways prominent members of the Irish 'cabinet' sought to subvert the limitations of the Navigation Acts to improve Irish trade and therefore revenues.⁴⁹

What is revealing in an Irish context is the importance of the secondary ports, which together contributed on average almost half the total customs revenue raised in Ireland in this period. Cork with its extensive provisions and victualing industries was of course the most significant of these.⁵⁰ Nevertheless in absolute terms Cork's share of the national customs revenue declined over time. Its place was partly taken by the rising port of Belfast, which about mid-century overtook Waterford in the rank order of Irish ports. Belfast's rise owed much to the linen trade and increasing consumer demand in the American colonies. The long decline of Waterford meanwhile mirrored that of Galway, which had contributed 2.3 per cent of total customs revenue in 1724 but by the outbreak of the American War generated less than 1 per cent of the national total.⁵¹ The growth of Belfast and the other northern ports of Londonderry and Newry, and the decline of Waterford and Galway over time, can be seen even more clearly in Table 4.4, which shows how little the relative revenues of Dublin rose throughout the century from 1698–1798.⁵² These figures suggest that it enjoyed its greatest dominance in terms of revenues in the mid-century period before the north began to catch up during and after the American War.

Table 4.4: Gross Customs Receipts, by Region, 1698–1798:

Percentage Share at Given Dates, Rank Order 1798

[Place Table 4.4 about here]

The Connacht and Leinster figures appear especially striking here but the gross figures are smaller, meaning any change is more noticeable. Nevertheless, the decline of Galway, whereby its revenues fell by over a third from some £2,700 to £1,600 per annum in a century, is clearly revealed. In Leinster the falling importance of Wexford and New Ross in the south and the effect of Newry's development (with its canal link to its inland hinterland and the Tyrone coalfields) on Dundalk and Drogheda is evident.⁵³

While Table 4.4 offers a useful snapshot in time it does not reveal the fluctuating nature of Irish trade and therefore customs revenues and with them of course overall tax revenues. War and weather were the primary determinants of short-term periods of uncertainty. Bad harvests contributed to downturns in trade in 1727–29 and 1782–83, while the severe winter of 1740–41 likewise saw a fall in customs revenues. War however had a greater impact. The beginning of each major international conflict in 1701, 1748, 1756, and 1775 saw embargos on trade and a decline in revenue, as official trade with the enemy was restricted. This could lead to short-term adjustments in trade patterns, with embargoes on the French wine trade, for instance, leading to increased trade with Spain and Portugal during the War of Spanish Succession and the War of Austrian Succession.⁵⁴ Alternatively, international war could lead to increasing levels of smuggling and other forms of subterfuge involving non-aligned shipping.⁵⁵ The impact of war, however, should not be overstated. While there was usually a short-term impact at the beginning of each conflict, trade levels, and therefore customs revenues, rose as hostilities continued. This is clear from Figure 4.3, which shows the impact of the Seven Years War on Irish revenues.

Figure 4.3: Import and Revenue Data Compared, 1750–69

[Place Figure 4.3 about here]

After the fortunes of war turned in 1759–60 trade and revenues increased. This was important as in 1759 the Irish government faced a temporary funding crisis, which initially it found difficult to solve. Previously a shortfall in income could be supplemented by an appeal to the public and the raising of an additional loan. In 1759, however, for the first time since the establishment of the Irish national debt in 1716, there was initially little appetite from prospective lenders, something officials blamed on the reluctance of Catholics to lend to the state during wartime:

The circumstances of the Kingdom were either not sufficient to enable government to borrow at so low an interest or else the Papists in whose hands a great quantity of the specie of the kingdom is generally lodged did not at that time when an invasion was apprehended choose to advance their money to the government. But the loan then opened was even if full considered by government as insufficient.⁵⁶

Interest rates had to be raised, for the first time, to entice prospective lenders. There are of course two ways to read this episode. Were Irish Catholics hedging their bets at a time of war? Or was there a more general reluctance amongst prospective public creditors to advance money at a time when external military and diplomatic factors could influence the government's decision to credibly maintain their commitments? In the end 'The Year of Victories' improved the government's borrowing prospects, allowing for a reduction in the interest rate to its pre-war levels by 1763. When a similar problem arose in the 1790s, during the war with revolutionary France, the solution was to turn to the London money market for credit, an option not considered and probably not plausible in 1759.⁵⁷ The general pattern of a dip in revenues followed by a rise seen during the Seven Years War was also seen in earlier conflicts, notably the Wars of Spanish and Austrian Successions (1701–13 and 1739–48). The American War was different and it was not until after the conflict ended in 1783 that revenues rose again to their pre-war levels, demonstrating the greater impact of this conflict on the Irish economy in general. In this regard

the experience of the Irish ports echoed that of the British Atlantic ports of Liverpool, Bristol, and Glasgow.⁵⁸ The fall in customs revenues during both the Seven Years War and, especially, the American War influenced Irish policymakers in their determination to increase the yield from domestic taxation evident from the reforms in the excise bureaucracy in the 1760s and the imposition of new excise taxes in the 1780s.⁵⁹ Similarly, the major reforms in both the excise and the hearth tax in the late 1790s cannot be divorced from their wartime context. War, as in Britain, stimulated financial innovation.

More generally contemporaries, both officials and other interest groups, understood the importance of customs revenues. This is clear when one looks at the expansion of the physical and manpower infrastructure of the Irish fiscal state. Taking the built infrastructure first, the records of the Revenue Commissioners are replete with references to the building and expansion of custom houses and other port buildings throughout the country. Landmark buildings were erected in Cork, Kinsale, and Limerick, employing professional and fashionable architects long before James Gandon commenced building his Dublin masterpiece in the 1780s.⁶⁰ These imposing structures, built with a mix of the finest imported and native materials, demonstrated in stone and mortar the power and presence of the state as well as the wealth generated by commerce. They also reflect the increased office and storage space required to carry out the ‘King’s business’ effectively. Even requests sent to Dublin for increased sentries and more secure ‘strong boxes’ indicate the increased importance of these revenues and the discontents they were inspiring in contemporary society.⁶¹ More revealing perhaps were the repeated requests for ‘swivel guns’ and ammunition as officials struggled to deal with more sophisticated opponents determined to evade the increasing variety of customs duties. Customs officers at the small County Down port of Strangford in 1738, for instance, requested ‘2 swivel guns, 2

blunderbusses, 4 muskets, 4 pistols, 4 cutlasses, a small cask of powder and bullets' to deal with smuggling interests in their vicinity.⁶²

The active and armed presence of smugglers off the Irish coast led to three key developments, which indicate the contemporary understanding of the importance of customs revenues to the Irish Exchequer. Firstly, the establishment in each port grew significantly, as more and more officials were employed to patrol the coasts and to oversee the landing of taxable goods.⁶³ Secondly, and linked to this, was the growth of the Revenue Commissioners' own fleet, with revenue cutters and wherries becoming an important part of the anti-smuggling arsenal from the 1730s onwards. New vessels were regularly deployed in the Irish Sea and off the southern coast, with each one vaingloriously named after a sitting Revenue Commissioner.⁶⁴ Eventually this whole fleet was overseen by one official, Luke Mercer, who was appointed inspector of the boats with a salary commensurate to the rank of provincial Surveyor General (the rank just beneath the commissioners), having previously served as captain as one of the first revenue boats.⁶⁵ Finally, the maritime efforts of the Revenue Commissioners were supplemented by the deployment of Royal Navy vessels in Irish waters with specific instructions to support the Irish customs officers in their duties from the 1730s onwards. In reality they spent much of their time on impressment and other recruitment duties, but nevertheless contributed to the protection and growth of Irish revenues. Even better for the Irish Exchequer, unlike the troops deployed inland to help collect excise revenues the cost of these naval vessels was borne by British rather than Irish taxpayers, a subject that would cause some controversy after the granting of legislative independence.⁶⁶ All of this expenditure laid out on protecting customs duties indicates their paramount importance to the Irish Exchequer. While producing cost-benefit analyses of each of

these developments is tricky it is clear that, while revenues did rise, unlike in England there were not significant reductions in the costs of collection.⁶⁷

The ready availability of customs data on a port-by-port basis makes it relatively easy to determine its geography. When it comes to the excise the surviving data is more problematic. While customs data for individual ports was systematically isolated from the national aggregate gross revenue figures, excise data was only rarely collected and presented on a district-by-district basis. This means that the analysis that follows, like Hoppit's similar exercise for Britain, is based on a partial reconstruction of rather fragmentary evidence. Nevertheless, some valuable and interesting conclusions can be drawn from the available materials, which reveal much about the changing geographies of Irish taxation. Table 4.5 presents gross excise totals for each of the available sample years, calculated on a provincial basis.

Table 4.5: Gross Excise Revenue by Region, 1692–1808 (£)⁶⁸

[Place Table 4.5 about here]

Isolating Dublin City out from the data and grouping the remaining districts together by province allows us to assess the regional impact of excise taxation and the effectiveness of the infrastructure and bureaucracy of the Irish fiscal state. Division by province makes sense too since this was how the bureaucracy was organised with a Surveyor General—the rank below commissioner—responsible for each province. Some immediate conclusions can be drawn from this table. Firstly, the impact of new taxes and the speed of the post-war economic recovery in the 1690s both emerge from a comparison of the figures for 1692 and 1700, though the former obviously was a low base from which to start. Secondly, it appears that outside Dublin excise revenues fell across all regions during the first three decades of the eighteenth century. Some caution should be exercised here as the late 1720s saw a succession of bad harvests, which were

likely to have impacted negatively on tax revenues. Significantly, perhaps the greatest fall in revenues came in Ulster, the worst affected province.⁶⁹ Comparisons with national level figures, however, suggest that 1730 was not an anomaly but rather that the early 1730s generally saw a dip in excise revenues (see Figure 4.1). Thirdly, comparing the figures for 1730 and 1762 what stands out is the great increase in excise yields from Munster while Ulster and Leinster remained largely stagnant. It is important to note here that there were no major changes to the level or number of excise duties within this period, indeed one well informed commentator noted in 1772 with only a slight exaggeration that there had been no new taxes introduced since 1727.⁷⁰ Fourthly, an examination of the figures for the 1760s (for which we have a run of figures from 1762 through to 1768) indicates that the great expansion in revenue personnel in this decade had little impact on improving revenues, something that is discussed in greater detail below. Change would only come in the early 1770s, when fragmentary evidence for some districts in Ulster indicates a doubling of revenue between 1768 and 1773. This increase can be partly attributed to improved harvests and the consequent removal of restrictions on distilling during a period of grain shortages, rather than other institutional developments.⁷¹ Finally, it is clear that there was a significant, even dramatic, increase in excise revenues between the 1760s and the early 1800s. The available data does not allow for a detailed regional analysis of these changes, but some speculations are offered towards the end of this section.

The provincial breakdowns are useful but they still obscure where precisely growth was taking place. Drilling down to district level it becomes clear that the great bulk of excise revenues were collected in two categories of place, urban areas and the rich agricultural lands of the east, with the tillage farming districts of Naas (encompassing much of counties Kildare and Carlow), Trim (encompassing County Meath), and Armagh standing out.⁷² This pattern, which

holds good for the century, supports the snapshot drawing on 1770s data provided by K. H. Connell in his pioneering work on illicit distillation, which pointed towards a clear east-west divide.⁷³ The contemporary observations of John Monck Mason, the Revenue Commissioner who toured the northern half of the country in 1774, also give credence to an east-west divide, with his description of Foxford district (encompassing most of County Mayo) highlighting the impossibility of comparing conditions and practices in Connacht and Leinster:

You cannot form any idea of the distillers in this part of the country from a comparison with those in Dublin, the people here having no money to lay in a stock of corn nor would the country afford them a sufficient quantity, if they had money to purchase it. They therefore work but seldom and but little at a time, and I have no doubt but four of the principal distillers in Naas or trim district distill more spirits in the year than the 28 distillers in that of Foxford.⁷⁴

Moving westward a number of districts in Connacht and south and west Ulster barely yielded enough revenue to cover their own costs. In some cases such as the revenue establishment in Dingle and Newport district they did not even meet the salary costs of the gaugers employed to collect excise duties.⁷⁵ The role of excise officers in such areas was less about raising revenue than about providing a visible reminder of state power. Their existence could also be rather lonely and there is evidence to suggest that those who tried to be too assiduous in their pursuit of illicit stills and ‘private’ brewers quickly drew the opprobrium of local communities.⁷⁶

Historians, myself included, have argued that the revenue service became the most ‘pervasive agency of state’ in the eighteenth century.⁷⁷ The expansion of numbers employed in the revenue has been documented, with the total numbers employed doubling between the 1690s and the late 1720s, and then doubling again by the 1760s. There would be further increases in the 1780s, with the salary bill growing faster in the excise.⁷⁸ The relative roles of professionalization and patronage in motivating this great expansion in personnel have been debated and questions remain about whether more officials meant greater efficiencies or not.⁷⁹ The surviving regional

excise data allows us to revisit this subject with specific reference to the 1760s, the period of greatest expansion in numbers employed. Before zooming in on that decade Table 4.6 allows us to look at the relationship between the numbers employed and the revenue collected over the period 1700–1768.

Table 4.6: Gross Excise Revenue by Region per Officer (£), 1700–1768⁸⁰

[Place Table 4.6 about here]

The first thing that stands out from this data is once again the exceptional nature of Dublin. Dublin, like London, provided the largest component of excise revenue and the scale of production in key excisable industries like alcohol production and sugar baking, together with the more commercially and consumer-oriented methods of retailing wine and tobacco, made excise much easier to collect. This meant that while the excise establishment in the city expanded each officer was still able to collect significant levels of duty. Leaving Dublin aside it is less clear how much the increased number of gaugers contributed to improving revenues. In Connacht for instance in 1768 the average annual yield of each excise officer was £39.75, while the average annual salary was only £40. This indicates inefficiencies in the system but does of course hide differences across excise ‘walks’ and districts, with anomalies like Newport bringing down the average figures. More generally it is far from clear that the great expansion in personnel yielded the desired results in terms of revenue collection. We should be careful not to generalise too much, however, because aside from intra-district differences the intangible advantages of having greater numbers on the ground as population rose and as tensions increased between the populace and the agents of the state in just maintaining the status quo are unquantifiable. Of course the increasing presence of a greater numbers of gaugers may have contributed to rising tensions, something Timothy Watt’s research on the 1720s and 1730s

suggests. He argues that greater numbers of excise men emboldened officials to enforce the revenue laws more rigorously, therefore disrupting local customary practices and the established equilibrium built up over previous generations.⁸¹ Local arrangements and accommodations made between excisemen and the brewers, distillers, and retailers they surveyed, while common across the British world, came under attack from the 1730s onwards as the Revenue Commissioners attempted to arrest the decline in revenues.⁸²

Geographies of Resistance

Mapping the changing yields of customs and excise taxation reveals aspects of the political geography of Irish taxation in this period, not least in terms of showing where and by whom the majority of Irish taxes were paid. Further insight into the spatial limits of the Irish state's power and legitimacy can be garnered from examining the shifting geographies of resistance across the period covered by this chapter and by exploring how they map onto patterns identified for later periods by other contributors to this volume. There is an established literature on smuggling while historians are increasingly taking interest in other forms of protest against taxation, notably instances of 'riot and rescue' involving excisable goods and activities.⁸³ Louis Cullen's authoritative and extensive work on smuggling has highlighted the key commodities involved—wool, brandy, tobacco, and East India goods—and their respective geographies along the south and east coasts. The importance of the Isle of Man as a key entrepôt up until the mid-1760s is well known, as are the lucrative activities of leading smuggling interests, including the O'Connells and O'Sullivans in the southwest.⁸⁴ Admiralty records meanwhile reveal the extent of the Royal Navy's role in combatting, and also on occasion abetting, smuggling from the 1710s onwards.⁸⁵ The 1730s, amid concerns about increased wool smuggling, saw the previously *ad hoc* arrangements regarding the deployment of naval vessels to combat smuggling become more

regularised with six ships stationed constantly off the Irish coast to assist the Revenue Commissioners. Twenty years later their success was still being debated, with a 1755 Treasury report describing how Ireland's Atlantic coast remained populated by an 'uncivilised and unreduced people' despite the expenditure laid out on naval protection.⁸⁶ If some officials in London had misgivings about devoting precious naval resources to the Irish coast they were overruled by their colleagues, not least because of their increased importance in defending Irish waters and in recruiting sailors.

Smuggling played an important role in coastal communities and was an important form of tax evasion, although precise figures regarding its scale are obviously impossible to calculate. Contemporary accounts were also likely to be exaggerated and need to be treated with caution. What is less clear are its political dimensions, with attempts to link smuggling activities to Jacobitism and other forms of political dissent often unconvincing. Likewise, caution needs to be taken when examining the motivations of the crowds involved in protests against other forms of domestic taxation, whether those resisting quit rent drivers, hearth tax collectors, or excise men seeking out illegal stills or unlicensed breweries. Bearing in mind such caveats it is still striking how the number of recorded instances of violent opposition to domestic taxation increased throughout the period under discussion. Watt's research on tax riots clearly shows that the once dominant idea that the Whiteboy-inspired agrarian unrest beginning in 1760 marked a watershed in the history of Irish violent protest is no longer tenable.⁸⁷ Nevertheless the levels of lethal violence employed against revenue officers did increase from the 1760s onwards, reflecting trends elsewhere in Irish society, with reported fatal attacks on revenue officials more prevalent than during any previous decade.⁸⁸ Of particular interest to our present discussion are not just the increasing levels of resistance to taxes, which I have previously written about elsewhere, but also

their spatial distribution and how this maps onto the political geography of Irish taxation outlined in this chapter.

Mapping geographical patterns of resistance is possible thanks to the reports submitted to the Revenue Commissioners of attacks on tax officials across the kingdom and to the submission of requests for military support to aid excise (and less often customs) officers in the exercise of their duties. This evidence was fairly systematically recorded up until the 1770s when, unfortunately for the historian, the Revenue Commissioners' minutes, though increasingly voluminous, stop recording such information on a consistent basis.⁸⁹ What follows draws on an in-depth analysis of the forty-six volumes covering the period 1761–69, though sampling of the data for previous decades taken together with Watt's in-depth research on the period 1720–40 suggests that many of the patterns identified hold true for the earlier period, even if the scale of activity significantly increased from the 1760s onwards.⁹⁰ The geography of resistance did however shift between these two periods, with Watt's findings stressing the importance of Munster, while my findings shift the centre of activity farther north into the midlands and south and west Ulster.⁹¹ In particular I focus on the deployment of the army as a proxy for violent opposition to the revenue officials, as this evidence is more robust and easier to chart spatially.

The army played a critical if reluctant role in collecting taxes in Ireland. This was perhaps appropriate; it was after all the main beneficiary of these taxes, with the great majority of Irish taxation devoted to supporting the Irish military establishment. From at least the 1720s troops, stationed in the countrywide network of residential barracks, were regularly used to assist revenue officials in their duties. Assisting with seizures of illegal stills, challenging rioters, and protecting quit rent collectors, however, while increasingly part of their regular routine, were not popular activities for soldiers or indeed for their commanding officers, who frequently resisted

orders to assist the civil power.⁹² Theirs was, however, a losing battle. Soldiers were increasingly deemed necessary to ‘keep people in awe’ or more sinisterly to ‘strike terror’ into ‘barbarous inhabitants’; or as one visitor to the country explained in 1773, ‘every seizure in this kingdom is made at the most imminent peril of the officer's life’.⁹³

New barracks were built specifically to assist the revenue officers, while the removal of soldiers to other parts of the country, or even empire, was greeted with disquiet by local officials. Where no barracks were available troops were quartered in private residences, though unlike in contemporary England where this was standard practice quartering was extremely unusual in Ireland and usually an option of last resort.⁹⁴ Purpose-built barracks or buildings that could be converted to provide adequate accommodation were preferred by the Irish military establishment, something that reflects both the lack of suitable private accommodation in Ireland and the different political and social conditions pertaining in that kingdom. By the early 1780s the official lists of quarters produced by the army designated certain barracks as ‘revenue barracks’, anticipating the nineteenth-century establishment of a specifically designated revenue police force.⁹⁵

Table 4.7: Excise Districts with >10 Instances of the Army Being Deployed to Support the Revenue Officers

[Place Table 4.7 about here]

Table 4.7 shows which districts had the most incidents of troops being deployed in support of the revenue in the period 1761–68. Over two-thirds of the 192 recorded incidences in these years took place in just six excise districts. Taken together with the less systematically recorded reports of attacks on revenue officials, a picture of the geography of tax resistance begins to emerge. The hinterlands of the major ports, especially the north Dublin coastline, the midlands, and the

northwest, were the sites of greatest resistance to the state's revenue gathering apparatus. The southwest counties of Cork and Kerry, prominent in Watt's analysis, and the western coastal counties of Galway and Mayo, do not stand out here, but this may be less about lack of resistance and more about the continued inability of the institutions of the state to penetrate these regions fully, even by the late eighteenth century. Alongside the upland regions of Donegal, notorious for their resistance to the revenue officers well into the nineteenth century, limited infrastructural investment and linguistic barriers continued to restrict the state's impact in these regions for some time to come.⁹⁶ Also important was the increased concentration on pursuing illegal distillers rather than smugglers in the later period. As Connell pointed out, the latter were more common than illegal distillers in the Cork and Kerry mountains, something he explained by the opportunities provided by the butter trade.⁹⁷ The changing economics of the different varieties of illegal activity altered their geography.

Some Comparisons and Conclusions

This picture of the eighteenth-century Irish tax state with its uneven development and frayed edges should not surprise us. The same pattern after all was visible in Britain. Indeed, Ireland's revenue generating performance, like Wales's and Scotland's, can be seen as evidence of the weakening of centralised structures the farther they travelled westwards or northwards from the centre. Hoppit's research on England goes further and highlights the exceptional nature of London. In many ways a similar argument might be made about Dublin. The Irish state, like its British counterpart, mutated and adapted to local circumstances the farther it travelled from the capital. This was understood and acknowledged by contemporaries and explains the greater use of force to overawe local populations and to collect taxes in Ireland and Scotland. Interestingly, and rather suggestively, the same pattern of taxation, a reliance on customs rather

than excise revenues, pertained in eighteenth-century Scotland as in Ireland. Likewise, it was only after the American War that the excise saw significant growth, warning us perhaps against over-estimating the role of Parliament in the Irish case, but assuredly pointing to the significance of that conflict in reshaping fiscal policies throughout Britain and Ireland.⁹⁸

Finally, it is worth considering how and if eighteenth-century patterns of taxation shaped later developments in Irish fiscal policy. This point is taken up in the final chapter in this book by Michelle D’Arcy and Marina Nistotskaya, but some preliminary remarks might be usefully made here. Firstly, the reliance on taxation of foreign trade rather than domestic production was crucial in establishing a pattern whereby consumers were more likely to be taxed indirectly, leading to greater resistance against forms of direct taxation. This, together with a sense that customary practices and traditions were being assaulted by outside forces—the moral economy argument adapted by Watt—explains the greater incidences of resistance to hearth and excise taxes. The *longue durée* impact on Irish mentalities can only be a matter of speculation, but opposition to direct taxation and infringements of perceived ‘rights’ continued, and indeed continue, to shape Irish attitudes to taxation. Secondly and finally, the geography of Irish fiscal extraction in the eighteenth-century, like the related and to some degree intrinsically linked geography of Irish military deployment, shaped long-term patterns of state development in Ireland, both in terms of the expectation of different fiscal contributions to the state’s coffers and in terms of the subsequent regional allocation of the state’s resources. The patterns of taxation established in the face of the political, social, and economic upheavals of the late seventeenth century therefore cast a long shadow on Ireland’s fiscal and economic history.

Appendix

Table 4.8: Customs, Excise, and Property Revenues, 1695–1795⁹⁹

Year	Customs (£)	Excise (£)	Property (£)	Other (£)
1695	73510	97497	84085	2837
1705	149078	137605	89577	3812
1715	204186	103458	96097	4907
1725	244069	155176	105353	5190
1735	286555	132146	108218	5438
1745	278813	167906	106643	6240
1755	455637	168905	112098	8332
1765	602037	194329	121104	11265
1775	559465	168446	123831	6374
1785	826139	266958	127062	7701
1795	787802	482627	133879	21487

¹ Seán Ó’Gadhra, ‘Staid nua na hÉireann, 1697 (Ireland’s new state, 1697)’, quoted in Vincent Morley, *The Popular Mind in Eighteenth-Century Ireland* (Cork: Cork University Press, 2017), 62–63.

² K. H. Connell, ‘Illicit Distillation’, in K. H. Connell, *Irish Peasant Society: Four Historical Essays* (Oxford: Clarendon Press, 1968), 1–50; David Dickson, ‘Taxation and Disaffection in Late Eighteenth-Century Ireland’, in *Irish Peasants: Violence and Political Unrest, 1780–1914*, ed. Samuel Clark and James S. Donnelly Jr. (Madison: University of Wisconsin Press, 1983), 37–63; Louis Cullen, ‘Smugglers in the Irish Sea in the Eighteenth Century’, in L. M. Cullen, *Economy, Trade and Irish Merchants at Home and Abroad, 1600–1988* (Dublin: Four Courts Press, 2012), 118–36; Timothy D. Watt, ‘Taxation Riots and the Culture of Popular Protest in Ireland, 1714–1740’, *English Historical Review* 130, no. 547 (2016): 1418–48.

³ The analysis and methodology pursued in this chapter owes a significant debt to Julian Hoppit’s path-breaking analysis in his *Britain’s Political Economies: Parliament and Economic Life, 1660–1800* (Cambridge: Cambridge University Press, 2017), esp. chap. 9. Elsewhere I have sought to situate the phenomenon of the fiscal-military state within a ‘four nations’ comparative

framework; see Patrick Walsh, ‘The Eighteenth-Century Fiscal Military State: A Four Nations Perspective’, in *Four Nations Approaches to Modern ‘British’ History: A Disunited Kingdom?*, ed. Naomi Lloyd Jones and Margaret Scull (Basingstoke: Palgrave Macmillan, 2017), 85–110.

⁴ M. J. Braddick, *The Nerves of State: Taxation and the Financing of the English State, 1558–1714* (Manchester: Manchester University Press, 1996); D’Maris Coffman, *Excise Taxation and the Origins of Public Debt* (Basingstoke: Palgrave Macmillan, 2013), esp. 157–81; Charles Ivar McGrath, *The Making of the Eighteenth-Century Irish Constitution: Government, Parliament and the Revenue, 1692–1714* (Dublin: Four Courts Press, 2000), 24–31.

⁵ Maurice J. Bric, ‘Priests, Parsons and Politics: The Rightboy Protest in County Cork, 1785–88’, in *Nationalism and Popular Protest in Ireland*, ed. C. H. E. Philpin (Cambridge: Cambridge University Press, 1987), 163–90.

⁶ For contemporary comment see Thomas Waite to Sir Robert Wilmot, 23 July 1763, Public Record Office of Northern Ireland (hereafter, PRONI), T3019/4655. See also Eoin Magennis, ‘A “Presbyterian Insurrection”? Reconsidering the Hearts of Oak Disturbances of July 1763’, *Irish Historical Studies* 31, no. 122 (1998): 165–87.

⁷ Hoppit, *Britain’s Political Economies*, 58. For some discussion of increasing taxation at the county level see Dickson, ‘Taxation and Disaffection’, 50–52.

⁸ David Dickson, *New Foundations: Ireland, 1660–1800* (Dublin: Irish Academic Press, 2000), 191.

⁹ All figures in this chapter are in Irish pounds unless otherwise stated. These figures have been extracted from the appendices of the *Journals of the Irish House of Commons* (hereafter, *CJI*), 21 vols. (Dublin: House of Commons, 1796–1801), and are available online at http://www.duanaire.ie/dbases/public_finances_18_century. I am enormously grateful to Dr Aidan Kane for his help with this data. All national-level figures in this chapter are quoted from this source.

¹⁰ Dickson, ‘Taxation and Disaffection’, 39; Walsh, ‘Towards a Four Nations History’, 91–92.

¹¹ McGrath, *Irish Constitution*, 42–43.

¹² Patrick Walsh, ‘The Fiscal State in Ireland, 1691–1769’, *Historical Journal* 56, no. 3 (2013): 639.

¹³ David Dickson, Cormac Ó Gráda, and Stuart Daultrey, ‘Hearth Tax, Household Size and Irish Population Change, 1672–1821’, *Proceedings of the Royal Irish Academy*, section c, 82 (1982): 135–39.

¹⁴ Patrick K. O’Brien, ‘The Political Economy of British Taxation, 1660–1815’, *Economic History Review*, 2nd ser., 41, no. 1 (1988): 1–32; John Brewer, *The Sinews of Power: War, Money and the English State, 1688–1783* (London: Unwin, 1989).

¹⁵ Hoppit, *Britain's Political Economies*, 302.

¹⁶ Walsh, 'Fiscal State', *passim*.

¹⁷ David Dickson identified this trend in revenues for the period after 1780 but it holds true for the whole century; see Dickson, 'Taxation and Disaffection', 39.

¹⁸ For a vigorous argument about the role of tax policy in shaping the English industrial revolution see William Ashworth, *The Industrial Revolution: The State, Knowledge and Global Trade* (London: Bloomsbury, 2017).

¹⁹ Population figures are from Dickson, Ó Gráda, and Daultrey, 'Hearth Tax', *passim*. Mean population figures based on their upper and lower band estimates have been used for clarity.

²⁰ See James Guilfoyle's chapter in this volume.

²¹ McGrath, *Irish Constitution*, 73–118; D. W. Hayton, 'Introduction: The Long Apprenticeship', *Parliamentary History* 20, no. 1 (2001): 1–22.

²² Charles Ivar McGrath, *Ireland and Empire, 1692–1770* (London: Pickering and Chatto, 2012), 44–45.

²³ *Ibid.*, 69–106.

²⁴ Compiled from the annual financial accounts presented to the Irish Parliament; for the raw data see www.duanaire.ie.

²⁵ McGrath, *Ireland and Empire*, 177.

²⁶ Watt, 'Taxation Riots', 1429–30.

²⁷ Patrick Walsh, 'Enforcing the Fiscal State: The Army, the Revenue and the Irish Experience of the Fiscal-Military State, 1690–1769', in *The British Fiscal-Military States, 1660–c. 1783*, ed. Patrick Walsh and Aaron Graham (London: Routledge, 2016), 131–58.

²⁸ Minutes of the Irish Revenue Commissioners (hereafter, Rev. Commrs. Min. Bks.), 28 June 1759, 12 Sept. 1760, 6 Nov. 1769, The National Archives (hereafter, TNA): CUST 1/63, f. 7; CUST 1/65, ff. 25–27, CUST 1/110, f. 64; Waite to Wilmot, 16 Jan. 1772, PRONI, T3019/6267.

²⁹ McGrath, *Ireland and Empire*, 140–42, 165–66.

³⁰ Dickson, 'Taxation and Disaffection', 43; Patrick Given, 'Calico to Whiskey: A Case Study on the Development of the Distilling Industry in the Naas Revenue Collection District, 1700–1921' (PhD diss., Maynooth University, 2011), 88–90, 215.

³¹ James Hamilton to Lord Abercorn, 23 June 1780, PRONI, D623/A/44/36.

³² Given, 'Calico to Whiskey', 222.

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- ³³ Data on license yields comes from the Irish fiscal accounts. For the situation in 1785 see *CJI*, xi, app., dccx.
- ³⁴ The phrase is Hoppit's, *Britain's Political Economies*, 39. For the growth in Irish legislation see Hayton, 'The Long Apprenticeship', 13.
- ³⁵ The classic revisionist dismissal of the economic significance of the post-1782 Parliament is J. J. Lee, 'Grattan's Parliament', in *The Irish Parliamentary Tradition*, ed. Brian Farrell (Dublin, 1973), 149–59.
- ³⁶ On the Irish Parliament's increasing regulatory role see Eoin Magennis, 'The Irish Parliament and the Regulatory Impulse: The Case of the Coal Trade', *Parliamentary History* 33, no. 1 (2014): 54–72.
- ³⁷ Eoin Magennis, 'Coal, Corn and Canals: The Dispersal of Public Moneys, 1695–1772', *Parliamentary History* 20, no. 1 (2001): 71–86; Andrew Sneddon, 'Legislating for Economic Development: Irish Fisheries as a Case Study for the Limitations of Improvement', in *The Eighteenth-Century Composite State: Representative Institutions in Ireland and Europe, 1689–1800*, ed. D. W. Hayton, James Kelly, and John Bergin (Basingstoke: Palgrave Macmillan, 2010), 136–59.
- ³⁸ Hoppit, *Britain's Political Economies*, 131.
- ³⁹ Dickson, Ó Gráda, and Daultrey, 'Hearth Tax'.
- ⁴⁰ Patrick Walsh, Aidan Kane, and Eoin Tennisman, 'Ireland, 1698–1829' in *Revue de l'OFCE*, 140 (2015): 269–74.
- ⁴¹ The bureaucratic structure is laid out in T. J. Kiernan, *History of the Financial Administration of Ireland to 1817* (London: P. S. King and Son, 1930), 255–65.
- ⁴² Hoppit, *British Political Economies*, 281–88.
- ⁴³ The geographical dispersal of revenue officials can be captured on a quarterly (i.e. three-monthly) basis for the period 1686–1769 in the Irish Establishment books, TNA: CUST 20/56–137. After 1769 inland excise officers are no longer listed making it difficult to make direct comparisons with earlier periods, except for 1789 when an isolated excise establishment survives, National Library of Ireland (hereafter, NLI) MS 3877.
- ⁴⁴ Trade flows for individual ports can be seen at www.duanaire.ie/trade
- ⁴⁵ Quoted in Given, 'Calico to Whiskey', 41.
- ⁴⁶ Gross customs revenue figures broken down by port and duty, annual figures in Irish Import and Export Ledgers, TNA: CUST 15/1, 27, 52, 77, 101.

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- ⁴⁷ David Dickson, ‘Seven Sisters? The Seaport Cities of Mid-Eighteenth-Century Ireland’, in *Ireland, France and the Atlantic in a Time of War: Reflections on the Bordeaux-Dublin Letters, 1757*, ed. Thomas M. Truxes (Abingdon: Routledge, 2017), 95.
- ⁴⁸ Hoppit, *British Political Economies*, 284.
- ⁴⁹ John Fitzgibbon to John Beresford, 14 May 1793, *Correspondence of the Rt. Hon. John Beresford*, ed. William Beresford, 2 vols. (London: Woodfall and Kinder, 1854), 2:13.
- ⁵⁰ David Dickson, *Old World Colony: Cork and South Munster, 1630–1830* (Cork: Cork University Press, 2005), 148–59.
- ⁵¹ Irish Import and Export Ledgers, TNA: CUST 15/27, 101.
- ⁵² For an incisive analysis of the fluctuating fortunes of Ireland’s port cities see Dickson, ‘Seven Sisters?’, 93–107.
- ⁵³ On the Newry Canal see L. M. Cullen, *An Economic History of Ireland since 1660*, 2nd ed. (London: Batsford Press, 1987), 88–89.
- ⁵⁴ See charts for imports of port and Spanish wine in the CUST 15 database of Irish trade at www.duanaire.ie/trade.
- ⁵⁵ Stephen Conway, *War, State, and Society in Mid-Eighteenth-Century Britain and Ireland* (Oxford: Oxford University Press, 2006), 257.
- ⁵⁶ George Macartney, ‘A Sketch of the Revenue of Ireland’ (1773), NLI MS 11,967, ff. 53–67.
- ⁵⁷ Dickson, *New Foundations*, 215.
- ⁵⁸ Hoppit, *Britain’s Political Economies*, 286.
- ⁵⁹ Rev. Commrs. Min. Bks., 12 Sept. 1760, TNA: Cust 1/65, ff. 25–27.
- ⁶⁰ Rev. Commrs. Min. Bks., 18 Dec. 1738, 28 Mar. 1764, TNA: Cust 1/30, f. 69, Cust 1/81, f. 27; Edward McParland, *Public Architecture in Ireland, 1680–1760* (London: Yale University Press, 2001), 119, 130.
- ⁶¹ Rev. Commrs. Min. Bks., 16 Nov. 1739, 10 June 1760, 15 Sept. 1764, TNA: Cust 1/30, f. 244, Cust 1/64, f. 134, Cust 1/83, f. 102.
- ⁶² Rev. Commrs. Min. Bks., 16 May 1738, TNA: Cust 1/29, f. 184.
- ⁶³ D. A. Fleming, *Politics and Provincial People: Sligo and Limerick, 1691–1761* (Manchester: Manchester University Press, 2010), 166–68.
- ⁶⁴ See, e.g., the *Boyle*, *Bessborough*, and *Boyne*, amongst others.

⁶⁵ Rev. Commrs. Min. Bks., 19 Oct. 1759, TNA: Cust 1/63, 145. Mercer had previously commanded the *Thompson Galley* and the *Bessborough*; Customs Establishment books, 25 Mar. 1734, 15 Mar. 1744, TNA: Cust 20/102, 112.

⁶⁶ Patrick Walsh, 'Ireland and the Royal Navy in the Eighteenth Century', in *The Royal Navy and the British Atlantic World, c. 1750–1820*, ed. John McAleer and Christer Petley (Basingstoke: Palgrave Macmillan, 2016), 51–76.

⁶⁷ Walsh, 'Fiscal State', 643.

⁶⁸ Alan. J. Smyth, 'The Social and Economic Impact of the Williamite War on Ireland, 1688–91' (PhD diss., Trinity College Dublin, 2013), 208–9; *CJI*, iv, app., xcvi (1700 and 1730), viii, app., cclxxxvii (1762–68).

⁶⁹ James Kelly, 'Harvests and Hardship: Famine and Scarcity in Ireland in the Late 1720s', *Studia Hibernica* 26 (1992): 65–106.

⁷⁰ Waite to Wilmot, 16 Jan. 1772, PRONI, T3019/6267.

⁷¹ Given, 'Calico to Whiskey', 106–8. Similarly, the 1782–84 subsistence crisis explains the dip in excise revenues at the beginning of the 1780s.

⁷² For a detailed analysis of Naas district see Given, 'Calico to Whiskey', 179–99, 211–18.

⁷³ Connell, 'Illicit Distillation', 40.

⁷⁴ Monck Mason, Report, NLI P4047 n.p.

⁷⁵ Based on a comparison of the excise data and the Establishment books for these districts.

⁷⁶ Timothy D. Watt, 'Order and Disorder in Ireland, 1692–1735' (PhD diss., Queen's University Belfast, 2013), 139.

⁷⁷ Walsh, 'Fiscal State', 642.

⁷⁸ Kiernan, *Financial Administration*, 266; for the excise establishment in 1789 see NLI MS 3877.

⁷⁹ Walsh, 'Fiscal State', 644.

⁸⁰ Figures calculated by using district totals cited above and the Establishment books for the same years in TNA: CUST 20.

⁸¹ Watt, 'Order and Disorder', 5, 7, 156.

⁸² Walsh, 'Fiscal State', 654.

⁸³ Watt, 'Taxation Riots', *passim*.

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- ⁸⁴ Cullen, ‘Smugglers in the Irish Sea’, *passim*; Gerard J. Lyne, *Murtaí Óg Ó Súilleabháin (c. 1710–54): A Life Contextualised* (Dublin: Geography Publications, 2017).
- ⁸⁵ Walsh, ‘Ireland and the Royal Navy’, 58–59.
- ⁸⁶ ‘Report of the commissioners of revenue in Ireland on the running of wool from Ireland to France’, 29 Jan. 1755, Treasury Papers, TNA: T 1/361/21; see also Walsh, ‘Enforcing the Fiscal-Military State’, 131.
- ⁸⁷ Watt, ‘Taxation Riots’, 1418.
- ⁸⁸ Walsh, ‘Enforcing the Fiscal-Military State’, 148.
- ⁸⁹ Incidences of ‘riot and rescue’ can also be calculated from the same source; see Watt, ‘Taxation Riots’, 1431.
- ⁹⁰ Rev. Commrs. Min. Bks., 1760–69, TNA: CUST 1/64–110; Watt, ‘Taxation Riots’, 1430–32.
- ⁹¹ Watt, ‘Taxation Riots’, 1432.
- ⁹² Walsh, ‘Enforcing the Fiscal-Military State’, 151–52.
- ⁹³ Rev. Commrs. Min. Bks., 16 Mar. 1762, 25 June 1766, 27 Sept. 1767, TNA: Cust 1/71, f. 32, Cust 1/92, f. 100, Cust 1/99, f. 52; Diary of a journey through England and Wales to Ireland, made by Rev. J. Burrows, entry for 15 June [1773], PRONI, T3551/1.
- ⁹⁴ Walsh, ‘Enforcing the Fiscal-Military State’, 144, 150.
- ⁹⁵ Quarters of the Army in Ireland, 1784, Kilmainham Papers, NLI MS 1007. On the revenue police see Jim Herlihy, *The Irish Revenue Police: A Short History and Genealogical Guide to the ‘Poteen Hussars’* (Dublin: Open Air, 2018).
- ⁹⁶ Connell, ‘Illicit Distillation’, *passim*; Cullen, *Economic History of Ireland*, 168; Nicholas M. Wolf, *An Irish-Speaking Island: State, Religion, Community, and the Linguistic Landscape in Ireland, 1770–1870* (Madison: University of Wisconsin Press, 2014).
- ⁹⁷ Connell, ‘Illicit Distillation’, 34.
- ⁹⁸ On Scotland see Hoppit, *British Political Economies*, 299–300; Philipp Robinson Rössner *Scottish Trade in the Wake of Union (1700–1760): The Rise of a Warehouse Economy* (Stuttgart: Franz Steiner Verlag, 2008), 38–40.
- ⁹⁹ ‘Property’ refers to hearth and quit rent revenues.